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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FIVE TOWN CSD

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	0	0	0	648	648
10	ATTENDING PUPILS (OCTOBER 2010)	0	0	0	662	662
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	0.0	0.0	0.0 (0%)	655.0 (100%)	655.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	0.0 (17:1)	0.0 (16:1)	43.7 (15:1)	=	43.7	/	51.9	=	.84	X	2601,956	=	0	2185,643
B.	GUIDANCE	0.0 (350:1)	0.0 (350:1)	2.6 (250:1)	=	2.6	/	4.2	=	.62	X	236,779	=	0	146,803
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8	/	1.0	=	.80	X	58,716	=	0	46,973
D.	HEALTH	0.0 (800:1)	0.0 (800:1)	0.8 (800:1)	=	0.8	/	1.0	=	.80	X	45,346	=	0	36,277
E.	EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	2.6 (250:1)	=	2.6	/	1.0	=	2.60	X	21,234	=	0	55,208
F.	LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	1.3 (500:1)	=	1.3	/	1.0	=	1.30	X	20,133	=	0	26,173
G.	CLERICAL	0.0 (200:1)	0.0 (200:1)	3.3 (200:1)	=	3.3	/	4.5	=	.73	X	127,872	=	0	93,347
H.	SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	2.1 (315:1)	=	2.1	/	2.8	=	.75	X	217,571	=	0	163,178

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		0	24,235
B.	Supplies and Equipment	342	473		0	309,815
C.	Professional Development	58	58		0	37,990
D.	Instructional Leadership Support	24	24		0	15,720
E.	Co- and Extra-Curricular Student	34	113		0	74,015
F.	System Administration/Support	218	218		0	142,790
G.	Operations & Maintenance	1,002	1,191		0	780,105

14	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		0	458,982
B.	Education & Library Technicians	36.00%		0	29,297
C.	Clerical	29.00%		0	27,071
D.	School Administrators	14.00%		0	22,845

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	0	-56,587

17	TOTALS	0	4619,879
18	E.P.S. RATES	0	7,053

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008                0.0          665.0          665.0
      OCTOBER 2008               0.0          671.0          671.0
      APRIL 2009                 0.0          653.0          653.0
      OCTOBER 2009               0.0          660.0          660.0
      APRIL 2010                 0.0          642.0          642.0
      OCTOBER 2010               0.0          661.0          661.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                 0.0 +      0.00    X          0.00    =          0.00
      9-12 PUPILS                651.5 +    7.16    X          7,053.00 =      4,645,528.98
      ADULT EDUC. COURSES AT .1    1.9        X          7,053.00 =      13,400.70
      K-8 EQUIV. INSTR. PUPILS    0.000      X          0.00    =          0.00
      9-12 EQUIV. INSTR. PUPILS    0.375      X          7,053.00 =      2,644.88

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .3669    0.0    X .15    X          0.00    =          0.00
      9-12 DISADVANTAGED @ .3669  239.0    X .15    X          7,053.00 =      252,850.05
      K-8 LIMITED ENGLISH PROF.    0.0    X .700    X          0.00    =          0.00
      9-12 LIMITED ENGLISH PROF.   4.0    X .700    X          7,053.00 =      19,748.40

TARGETED FUNDS                 PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        0.0        X          43.00    =          0.00
      9-12 STUDENT ASSESSMENT      651.5      X          43.00    =      28,014.50
      K-8 TECHNOLOGY RESOURCES      0.0        X          97.00    =          0.00
      9-12 TECHNOLOGY RESOURCES    651.5      X          293.00    =      190,889.50
      K-2 PUPILS                    0.0    X .10    X          0.00    =          0.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                                =          0.00
      9-12 SMALL SCHOOL ADJUSTMENT                                =          0.00

OPERATING ALLOCATION                                                    5,153,077.01
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %                    4,998,484.69

30  ADJUSTED TOTAL OPERATING ALLOCATION                                4,998,484.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	78,608.87	X	101.60%	=	79,866.61
32	SPECIAL EDUCATION - EPS ALLOCATION					926,857.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	891,128.83	X	101.60%	=	905,386.89
35	TRANSPORTATION - EPS ALLOCATION					439,214.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,351,325.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,349,809.91

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	FIVE TOWN CSD			
	11/01/11 NEW HIGH SCHOOL	941,441.00	264,442.23	1,205,883.23
	05/01/12 NEW HIGH SCHOOL	0.00	278,101.70	278,101.70
42	TOTAL PRINCIPAL & INTEREST	941,441.00	542,543.93	1,483,984.93
43	APPROVED LEASES FOR 2010-11 - FIVE TOWN CSD			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - FIVE TOWN CSD			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - FIVE TOWN CSD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,483,984.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,833,794.84

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		OPERATING	DEBT	TOWN
	YEAR	PUPILS	ALLOCATION	+ ALLOCATION	= ALLOCATION
APPLETON	58.0	8.98%	793,274.78	0.00	793,274.78
CAMDEN	205.5	31.81%	2,810,030.14	0.00	2,810,030.14
HOPE	76.5	11.84%	1,045,921.31	0.00	1,045,921.31
LINCOLNVILLE	104.5	16.18%	1,429,308.01	0.00	1,429,308.01
ROCKPORT	201.5	31.19%	2,755,260.61	0.00	2,755,260.61
TOTAL	646.0				8,833,794.85

	2010 STATE	MILL	TOWN	TOWN				
	VALUATION X	EXPECTATION	= CONTRIBUTION	OR ALLOCATION				
APPLETON	37,977,600	7.500	284,832.00	793,274.78	284,832.00	3.73%	7.50M	
CAMDEN	446,156,100	7.500	3,346,170.75	2,810,030.14	2,810,030.14	36.83%	6.30M	
HOPE	60,506,485	7.500	453,798.64	1,045,921.31	453,798.64	5.95%	7.50M	
LINCOLNVILLE	176,903,280	7.500	1,326,774.60	1,429,308.01	1,326,774.60	17.39%	7.50M	
ROCKPORT	373,216,575	7.500	2,799,124.31	2,755,260.61	2,755,260.61	36.10%	7.38M	
TOTAL	1,094,760,040		8,210,700.30	8,833,794.85	7,630,695.99	100.00%	6.97M	
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					152,613.92			
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					76,254.77			
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					7,859,564.68	103.00%	7.18M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,833,794.84	7,859,564.68	974,230.16
49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2		192,274.36-	192,274.36
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,833,794.84	7,667,290.32	1,166,504.52
51 PLUS AUDIT ADJUSTMENTS			1,194.30
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			2,204.80
60 A D J U S T E D S T A T E C O N T R I B U T I O N			1,165,494.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 88.97% STATE SHARE % = 11.03%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 86.81% STATE SHARE % = 13.19%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,988,387.16		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
APPLETON	793,274.78	285,989.93	3.73%	7.53
CAMDEN	2,810,030.14	2,823,863.02	36.83%	6.33
HOPE	1,045,921.31	456,203.77	5.95%	7.54
LINCOLNVILLE	1,429,308.01	1,333,341.79	17.39%	7.54
ROCKPORT	2,755,260.60	2,767,891.81	36.10%	7.42
TOTAL	8,833,794.84	7,667,290.32	100.00%	7.00